



Government of Puerto Rico

General Fund & Special Revenue

Budget to Recorded Revenue and Expenditure Variance Reporting

For the fourth quarter and YTD FY2019

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Additional Disclaimers

All information provided is presented as draft, preliminary and subject to change.

- Budget vs Recorded Revenue and Expenditure figures are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' Financial Accounting System.
- Various Central Government agencies such as the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and AntiAddiction Services, the Department of the Treasury and the Environmental Quality Board operate in Financial Systems other than PRIFAS 7.5.
- Such entities operating on external Financial Accounting Systems periodically transfer financial accounting information to PRIFAS 7.5 Central Government System. Therefore, encumbrances from the Department of Education, the Department of Health, The Puerto Rico Administration of Mental Health and Anti-Addiction Services, the Department of the Treasury and the Environmental Quality Board, are not reflected in PRIFAS 7.5, and consequently do not form part of this Revenue and Expenditure report.
- Budget vs Recorded Expenditures figures could potentially be limited to financial information pending to be transferred to PRIFAS 7.5 as well as adjustments of various sorts, including journal entry errors.
- It is the sole responsibility of the Central Government instrumentalities at an agency level to maintain proper and up to date accounting of its operations.
- Current Financial Accounting Systems encounter various deficiencies regarding their controls structure.
- Certain measures are and will be in place to address such controls structure deficiencies.
- The Government of Puerto Rico is committed to providing accurate and complete information.
- There are a variety of periodic and ad-hoc reporting packages currently being distributed for multiple and specific purposes and scopes. It is essential to emphasize the difference in scope and nature of this Budget vs Recorded Revenue and Expenditure report with other reporting. Multiple other reports are being circulated with an alternate scope, such as FY Budget vs Cash Outlays for Central Government and component units, Non-Central Government instrumentalities reports, reports on the use of Federal Funds or Special Revenue Funds, and reports on transfers from/to various entities and sources directly related to the TSA.
- Given timing delays to the processing of accounts payable, information herein may not reflect all encumbrances and commitments incurred to date.
- Throughout time, multiple government instrumentalities and programs have been created, consolidated and/or dissolved.
- This Budget vs Recorded Expenditures exercise might not include all Inter-Agency balances.
- The data herein could potentially lack necessary entries and charges as of the date of this report, affecting its accuracy.

Additional Disclaimers

All information provided is presented as draft, preliminary and subject to change.

- Budget figures are presented as net of accounting transfers as of the date of the report for all periods.
- Expense related journal entry errors were considered as actual expenses, as these can be tied directly to a fund, agency and spend concept.
- Agency names were obtained from the OMB Budget Module, with the exception of the entities pertaining to the Legislative Assembly and the Maritime Transportation Authority.
- Budget information obtained from PRIFAS doesn't tie with the OMB budget report (Sabana file).
- There is no visibility of budget distribution from agency 17 (appropriations under custody of OMB) to other agencies.
- There is no visibility of actuals pertaining to Component Units with separate accounting systems except to the entities engaged with OCFO cash flow reporting.
- No support was provided from Central Government agencies related to the variance explanations.
- There is no visibility of budget transfer amounts between agencies during the course of the year.
- Component Unit ("CU") receipt and expenditure figures presented in this report are based on information obtained from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5' and directly from the individual CUs.
- Actual Revenue and Expenditure Information provided by the CUs is on a cash basis.
- There are limitations in the reporting from 'PRIFAS 7.5' and from the CUs relating to identifying expenses by funding source. As a result, some assumptions were made to allocate expenses by fund source and by expense concept.
- CU expense allocations for General Fund expenses are based on information reported in 'PRIFAS 7.5'. Expense allocations are based on total expenses reported less General Fund expenses per 'PRIFAS 7.5', with remaining expenses allocated to Special Revenue Funds pro-rata based on revenues.
- Expense allocations by concept are allocated based on mapping of actual spend at the CUs to each expense concept and fund type.

Assumptions/Resources:

General Fund

1. YTD FY19 budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.
2. The FY19 revenue budget was sourced from the 10/23 Certified Fiscal Plan.
3. The quarterly FY19 revenue budget was based on Hacienda's monthly budgeted distribution of 10/23 Certified Fiscal Plan and incorporates actual results through the quarter.
4. FY19 actuals results were sourced from the Puerto Rico Integrated Financial Accounting System 'PRIFAS 7.5'.

Special Revenue Fund

1. Special Revenue Fund ("SRF") receipts and expenditures figures presented in this report are based on information obtained from PRIFAS.
2. During the process of data validation there were identified agencies within PRIFAS where the budgeted amount presented was different from the Certified Budget (OMB report - Sabana file). As of the date of this report there has been no additional clarification from OMB relating to these differences.
3. YTD budgeted expenses assumed an even distribution across months, and did not incorporate any seasonality.

Component Units

1. With respect to Component Units with separate accounting systems, there is no visibility into the accounting records except with respect to the 16 Component Units engaged in OCFO cash flow reporting. For these component units, the allocation of general and special revenue funds across expense concepts was modified from what was indicated by PRIFAS 7.5 to an allocation based on cash flow data provided by those Component Units. The Highway and Transportation Authority (HTA) was excluded from this allocation as it reports budget to actual information separately as a Title III entity. The relevant component units are:

- Puerto Rico Health Insurance Administration
- Puerto Rico Integrated Transit Authority (PRITA)
- State Insurance Fund Corporation
- Medical Service Administration of Puerto Rico
- Department of Economic Development and Commerce of Puerto Rico
- Public Building Authority (PBA)
- Puerto Rico Industrial Development Company (PRIDCO)
- Puerto Rico Ports Authority
- Puerto Rico Tourism Company
- Cardiovascular Center Corporation of Puerto Rico and the Caribbean
- The Puerto Rico Housing Finance Corporation
- Agricultural Enterprises Development Administration (ADEA)
- Fiscal Agency & Financial Advisory Authority (AAFAP / FAFAA)
- Automobile Accidents Compensation Adm. (ACAA)
- Puerto Rico Public Housing Administration (PHA)
- Convention Center of District Authority

General Fund Variances

Puerto Rico Department of Treasury | AAFAF
4Q FY19 General Fund Quarterly Budget v. Actual
By Concept
(figures in \$000s)

	Budget				Actual	Variance		Comments
	Budget	Adjustments	Revised Budget	4Q Budget	Q4 Actuals ²	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
General Fund Revenue								
1 Individual Income Taxes	\$ 1,741,000	\$ 398,000	\$ 2,139,000	\$ 708,634	\$ 803,806	\$ 95,172	13%	
2 Corporate Income Taxes	1,457,000	457,000	1,914,000	756,569	1,066,610	310,041	41%	
3 Non-Resident Withholdings	539,006	109,994	649,000	156,110	150,554	(5,556)	-4%	
4 Alcoholic Beverages	271,000	(7,999)	263,001	64,910	68,681	3,771	6%	
5 Cigarettes	184,000	(10,997)	173,003	48,290	21,258	(27,032)	-56%	
6 Motor Vehicles	337,000	40,000	377,000	71,758	120,140	48,382	67%	
7 Excises on Off-Shore Shipment Rum	205,000	7,000	212,000	48,729	69,344	20,615	42%	
8 Other General Fund Revenue	446,999	14,006	461,005	177,719	194,430	16,711	9%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	1,594,000	626,000	2,220,000	1,003,816	668,628	(335,188)	-33%	
10 Act 154 Collections	1,682,971	148,029	1,831,000	568,314	663,711	95,397	17%	
11 Measures	NA	NA	NA	NA	NA	NA	NA	
Subtotal	\$ 8,457,976	\$ 1,781,033	\$ 10,239,009	\$ 3,604,849	\$ 3,827,162	\$ 222,313	6%	
12 Pension Asset Sales	10,197	-	10,197	2,549	-	(2,549)	-100%	
Total General Fund Revenue¹	\$ 8,468,174	\$ 1,781,033	\$ 10,249,206	\$ 3,607,398	\$3,827,162	\$219,763	6%	
General Fund Expenses								
1 Payroll and Related Costs	\$ 2,736,633	\$ (186,988)	\$ 2,549,645	\$ 637,411	\$ 631,848	\$ (5,563)	-1%	
2 Facilities and Rent	326,146	82,560	408,706	102,177	147,896	45,719	45%	
3 Contracted Services	276,106	(3,356)	272,750	68,187	81,071	12,883	19%	
4 Donations and Subsidies	227,538	(46,912)	180,626	45,157	46,886	1,729	4%	
5 Transportation	89,972	10,133	100,105	25,026	36,706	11,680	47%	
6 Professional Services	509,513	(34,737)	474,776	118,694	139,206	20,512	17%	
7 Other Operating Expenses	400,149	(278,213)	121,936	30,484	35,309	4,825	16%	
10 Materials	60,556	(1,756)	58,800	14,700	24,866	10,166	69%	
11 Equipment Purchases	61,408	(19,639)	41,769	10,442	2,155	(8,288)	-79%	
12 Advertisement	860	(489)	371	93	99	6	6%	
13 Social Wellness	233,806	(24,157)	209,649	52,412	63,052	10,640	20%	
14 Non Government Entities	140,323	(55,783)	84,540	21,135	5,082	(16,053)	-76%	
30 Pensions and Related	1,867,930	98,449	1,966,379	491,595	602,464	110,869	23%	
81 Undistributed Appropriations	918,620	597,590	1,516,210	379,052	461,112	82,060	22%	
82 Federal Fund Matching	220,210	5,997	226,207	56,552	132,816	76,264	135%	
98 Budgetary Reserve	574,689	(443,948)	130,741	32,685	-	(32,685)	-100%	
8 Capital Expenditures	113,067	(94,070)	18,997	4,749	10,868	6,119	129%	
89 Prior Period Debt	-	120,914	120,914	30,228	6,820	(23,408)	-77%	
700 Other Expenses	-	274,404	274,404	68,601	15,325	(53,276)	-78%	
Total General Fund Expenditures	\$8,757,526	(\$2)	\$8,757,524	\$2,189,381	\$2,443,581	\$254,200	12%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF
 YTD FY19 General Fund Budget v. Actual
 By Concept
 (figures in \$000s)

	Budget				Actual	Variance		Comments
	Budget	Adjustments	Revised Budget	YTD June Budget	YTD June ²	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
General Fund Revenue								
1 Individual Income Taxes	\$ 1,741,000	\$ 398,000	\$ 2,139,000	\$ 2,139,000	\$ 2,225,594	\$ 86,594	4.0%	
2 Corporate Income Taxes	1,457,000	457,000	1,914,000	1,914,000	2,490,866	576,866	30.1%	
3 Non-Resident Withholdings	539,006	109,994	649,000	649,000	627,724	(21,276)	-3.3%	
4 Alcoholic Beverages	271,000	(7,999)	263,001	263,001	274,588	11,587	4.4%	
5 Cigarettes	184,000	(10,997)	173,003	173,003	101,020	(71,983)	-41.6%	
6 Motor Vehicles	337,000	40,000	377,000	377,000	519,206	142,206	37.7%	
7 Excises on Off-Shore Shipment Rum	205,000	7,000	212,000	212,000	230,132	18,132	8.6%	
8 Other General Fund Revenue	446,999	14,006	461,005	461,005	524,052	63,047	13.7%	
9 SUT Collections (excl. PSTBA, FAM & CINE)	1,594,000	626,000	2,220,000	2,220,000	2,299,056	79,056	3.6%	
10 Act 154 Collections	1,682,971	148,029	1,831,000	1,831,000	2,083,264	252,264	13.8%	
11 Measures	NA	NA	NA	NA	NA	NA	NA	
Subtotal	\$ 8,457,976	\$ 1,781,033	\$ 10,239,009	\$ 10,239,009	\$ 11,375,502	\$ 1,136,493	11.1%	
12 Pension Asset Sales	10,197	-	10,197	10,197	NA	NA	NA	
Total General Fund Revenue¹	\$8,468,174	\$1,781,033	\$10,249,206	\$10,249,206	\$11,375,502	\$1,126,295	11.0%	
General Fund Expenses								
1 Payroll and Related Costs	\$ 2,736,633	\$ (186,988)	\$ 2,549,645	\$ 2,549,645	\$ 2,509,854	\$ 39,791	2%	
2 Facilities and Rent	326,146	82,560	408,706	408,706	337,172	71,535	18%	
3 Contracted Services	276,106	(3,356)	272,750	272,750	218,583	54,167	20%	
4 Donations and Subsidies	227,538	(46,912)	180,626	180,626	160,917	19,709	11%	
5 Transportation	89,972	10,133	100,105	100,105	88,183	11,922	12%	
6 Professional Services	509,513	(34,737)	474,776	474,776	372,121	102,655	22%	
7 Other Operating Expenses	400,149	(278,213)	121,936	121,936	106,923	15,014	12%	
10 Materials	60,556	(1,756)	58,800	58,800	40,696	18,104	31%	
11 Equipment Purchases	61,408	(19,639)	41,769	41,769	12,949	28,820	69%	
12 Advertisement	860	(489)	371	371	176	195	53%	
13 Social Wellness	233,806	(24,157)	209,649	209,649	204,060	5,588	3%	
14 Non Government Entities	140,323	(55,783)	84,540	84,540	45,282	39,258	46%	
30 Pensions and Related	1,867,930	98,449	1,966,379	1,966,379	2,340,907	(374,528)	-19%	
81 Undistributed Appropriations	918,620	597,590	1,516,210	1,516,210	1,457,514	58,696	4%	
82 Federal Fund Matching	220,210	5,997	226,207	226,207	189,466	36,741	16%	
98 Budgetary Reserve	574,689	(443,948)	130,741	130,741	-	130,741	100%	
8 Capital Expenditures	113,067	(94,070)	18,997	18,997	10,933	8,064	42%	
89 Prior Period Debt	-	120,914	120,914	120,914	120,720	193	0%	
700 Other Expenses	-	274,404	274,404	274,404	254,068	20,335	7%	
Total General Fund Expenditures	\$8,757,526	(\$2)	\$8,757,524	\$8,757,524	\$8,470,523	\$287,001	3%	

Note: Refer to page 9 for footnote reference descriptions.

Puerto Rico Department of Treasury | AAFAF*FY19 General Fund Budget v. Actual**By Concept**Footnotes*

- (1) Beginning the week ended 12/10, a new collections account was established to collect revenues through the SURI system. SURI is the new digital tool of the Department of the Treasury that will allow integration and streamlining of the administration of taxes and revenues and eliminate the complexity of the current systems for the benefit of the Treasury and the taxpayers. The transition of gross tax collections from Hacienda Colecturia to SURI is ongoing and as such, revenue concept detail for the general tax SURI collections is not available at this time for the portion of collections received by the new general tax SURI account. The central government continues to work to validate revenue concept data contained within the new SURI system and will report this detail as soon as it becomes available.
- (2) Actual results are based on preliminary figures from the Department of Treasury of Puerto Rico (DTPR). These figures are subject to material change as the year's results are reviewed for accuracy, reconciled, and analyzed prior to official publication on the DTPR website later this month.

Puerto Rico Department of Treasury | AAFAF

4Q FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget				Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget	4Q Budget ²	4Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 800.00	\$ (800)	\$ -	\$ -	\$ -	\$ -		NA
15 Office of the Governor	25,838	(8,149)	17,688	4,422	3,838	584		NA
16 Office of Management and Budget	23,339	29,249	52,588	13,147	5,010	8,137		NA
18 Puerto Rico Planning Board	12,703	(5,357)	7,346	1,837	1,805	32		NA
21 Puerto Rico Emergency Management Agency (PREMA)	7,228	(674)	6,554	1,639	1,383	255		NA
23 Puerto Rico Department of State	6,267	762	7,029	1,757	2,680	(923)		NA
24 Puerto Rico Department of the Treasury	216,093	(20,515)	195,578	48,895	40,755	8,139		NA
28 Commonwealth Elections Commission	35,206	(6,617)	28,589	7,147	5,928	1,219		NA
30 Puerto Rico Office of Human Resources Mgt. and Transformation	2,356	801	3,157	789	767	22		NA
31 General Services Administration	5,988	5,112	11,100	2,775	-	2,775		NA
34 Commission of Investigation, Processing and Appeals Board	491	(137)	354	89	67	22		NA
37 Civil Rights Commission	944	(132)	813	203	196	7		NA
38 Puerto Rico Department of Justice	124,464	(34,999)	89,465	22,366	20,503	1,864		NA
42 Firefighters Corps of Puerto Rico	62,834	(7,730)	55,104	13,776	12,614	1,162		NA
43 Puerto Rico National Guard	18,615	(8,687)	9,928	2,482	1,786	696		NA
49 Puerto Rico Department of Transportation and Public Works	45,287	(23,189)	22,098	5,525	5,396	128		NA
50 Puerto Rico Department of Natural and Environmental Resources	5,769	35,755	41,523	10,381	2,535	7,846		NA
55 Puerto Rico Department of Agriculture	35,116	(13,429)	21,687	5,422	2,628	2,794		NA
60 Office of the Citizen's Ombudsman	3,515	(92)	3,423	856	822	34		NA
62 Cooperative Development Commission of Puerto Rico	1,725	(117)	1,608	402	342	60		NA
65 Public Service Commission	8,859	(5,535)	3,324	831	669	162		NA
67 Puerto Rico Department of Labor and Human Resources	33,274	(26,238)	7,036	1,759	936	823		NA
68 Puerto Rico Labor Relations Board	947	(329)	618	155	164	(9)		NA
71 Department of Health	293,127	(49,588)	243,539	60,885	44,673	16,211		NA
69 Puerto Rico Department of Consumer Affairs	11,382	(6,285)	5,097	1,274	1,100	174		NA
78 Department of Housing	20,201	(9,117)	11,083	2,771	3,867	(1,096)		NA
81 Department of Education	2,481,787	(1,043,938)	1,437,849	359,462	418,885	(59,423)		NA
82 Institute of Puerto Rican Culture	13,750	(1,522)	12,228	3,057	3,708	(651)		NA
87 Department of Recreation and Sports	40,920	(17,146)	23,774	5,944	3,960	1,983		NA
89 Administration for the Horse Racing Sport and Industry	2,275	(990)	1,285	321	416	(95)		NA
95 Mental Health and Drug Addiction Services Administration	99,105	(23,448)	75,657	18,914	16,376	2,538		NA
96 Office of the Women's Advocate	2,135	(52)	2,084	521	510	11		NA
106 PRPHA: Puerto Rico Public Housing Administration	324	0	324	81	52	29		NA
117 Law 70	-	36,432	36,432	9,108	8,388	720		NA
120 Office of the Veteran's Advocate Of Puerto Rico	2,406	(189)	2,217	554	465	89		NA

Puerto Rico Department of Treasury | AAFAF

4Q FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			4Q Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		4Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
122 Secretariat of the Department of the Family	42,806	(22,778)	20,028	5,007	4,198	809	NA	
123 Family and Children Administration	191,867	(16,023)	175,844	43,961	45,397	(1,436)	NA	
124 Child Support Office	10,988	(2,202)	8,786	2,197	2,617	(420)	NA	
126 Vocational Rehabilitation Administration	22,187	(9,444)	12,743	3,186	2,147	1,039	NA	
127 Administration for Socioeconomic Development of the Family	84,454	(28,402)	56,052	14,013	16,733	(2,720)	NA	
133 Natural Resource Management Administration	33,805	(7,274)	26,530	6,633	7,637	(1,005)	NA	
137 Department of Correction and Rehabilitation	390,213	(43,495)	346,719	86,680	75,962	10,717	NA	
139 Parole Board	2,352	(467)	1,885	471	444	27	NA	
152 Office for the Elderly's Advocate	2,608	(255)	2,353	588	1,218	(629)	NA	
153 Office for People with Disabilities	1,438	(412)	1,026	257	285	(29)	NA	
155 State Historic Preservation Office of Puerto Rico	1,174	(80)	1,094	273	197	77	NA	
221 Puerto Rico Emergency Medical Corps	18,283	1,525	19,809	4,952	4,642	310	NA	
231 Office for the Patient's Advocate	1,747	(141)	1,606	402	369	33	NA	
241 Administration for the Childhood Care and Integral Development	11,724	(7,555)	4,169	1,042	854	189	NA	
273 Permits Management Office	9,561	(3,705)	5,856	1,464	1,402	62	NA	
279 Public Service Commission	2,733	(214)	2,520	630	619	11	NA	
281 Office of the Election Comptroller	2,691	(6)	2,685	671	616	55	NA	
290 State Office of Public Policy Energy	706	(103)	603	151	117	33	NA	
Subtotal	\$ 4,476,405	\$ (1,347,919)	\$ 3,128,487	\$ 782,122	\$ 778,681	\$ 3,441	NA	
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	32,240	32,240	8,060	9,264	(1,204)	NA	
2 House of Representatives of Puerto Rico	-	35,658	35,658	8,915	10,250	(1,336)	NA	
8 Office of the Comptroller	39,133	(2,330)	36,803	9,201	10,593	(1,392)	NA	
26 Central Retirement System	-	-	-	-	-	-	NA	
29 Puerto Rico Federal Affairs Administration (PRFAA)	3,308	(332)	2,976	744	1,310	(566)	NA	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	96,560	(25,724)	70,836	17,709	21,952	(4,243)	NA	
100 Legislative Assembly of the Commonwealth	111,233	(111,233)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,229	(447)	1,782	446	512	(67)	NA	
119 Department of Economic Development and Commerce of Puerto Rico	2,239	(0)	2,239	560	657	(97)	NA	
161 Puerto Rico Infrastructure Financing Authority	3,344	9,503	12,847	3,212	10,468	(7,256)	NA	
162 Public Building Authority (PBA)	200	-	200	50	184	(134)	NA	A.
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Peninsula de Cantera	381	(0)	381	95	109	(14)	NA	
176 University of Puerto Rico	645,909	(0)	645,909	161,477	186,652	(25,175)	NA	

Puerto Rico Department of Treasury | AAFAF

4Q FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			4Q Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		4Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
178 Maritime Transportation	-	-	-	-	-	-	-	NA
184 The Solid Waste Authority	3,483	(353)	3,130	783	900	(118)	-	NA
186 Culebra Conservation and Development Authority	241	(19)	222	56	63	(7)	-	NA
187 Puerto Rico Health Insurance Administration	15,199	0	15,199	3,800	15,199	(11,399)	-	NA
189 Forensic Sciences Institute	14,803	3,669	18,472	4,618	4,125	493	-	NA
191 Musical Arts Corporation	5,983	(602)	5,381	1,345	1,546	(201)	-	NA
192 Fine Arts Center Corporation	3,064	(286)	2,778	695	812	(117)	-	NA
193 Government Ethics Board	8,951	(0)	8,951	2,238	2,573	(335)	-	NA
196 Puerto Rico Public Broadcasting Corporation	8,126	(1,150)	6,976	1,744	2,007	(263)	-	NA
200 Special Independent Prosecutor's Panel	2,468	(11)	2,457	614	705	(90)	-	NA
208 Contributions to the Municipalities	175,784	-	175,784	43,946	50,538	(6,592)	-	NA
215 Puerto Rico Conservatory of Music Corporation	4,604	(329)	4,275	1,069	1,236	(167)	-	NA
220 Correctional Health Services Corporation (CHSC)	57,872	(1,944)	55,928	13,982	20,230	(6,248)	-	NA
222 Office of Legislative Services	-	8,293	8,293	2,073	2,383	(310)	-	NA
223 Superintendent of the Capitol	-	12,904	12,904	3,226	3,697	(471)	-	NA
224 Controller	-	548	548	137	159	(22)	-	NA
225 Legislative Studies	-	21,590	21,590	5,398	1,385	4,012	-	NA
235 The Puerto Rico Housing Finance Corporation	8,777	0	8,777	2,194	2,528	(333)	-	NA
238 The Port of the Americas Authority	234	0	234	59	67	(8)	-	NA
258 Trade & Export Company	632	1,330	1,962	491	1,512	(1,022)	-	NA
264 Corporation for the "Caño Martin Peña" Enlace Project	10,929	0	10,929	2,732	3,141	(409)	-	NA
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	735	0	735	184	212	(29)	-	NA
268 Puerto Rico Institute of Statistics	1,903	(0)	1,903	476	547	(71)	-	NA
276 Puerto Rico Public Private Partnership Authority	6,593	147,487	154,079	38,520	144,033	(105,513)	-	NA
272 Ofic Inspector General de PR	-	2,739	2,739	685	197	487	-	NA
277 Agricultural Enterprises Development Administration (ADEA)	81,363	(4,222)	77,141	19,285	29,057	(9,772)	-	NA
278 Puerto Rico Council on Education	8,861	(3,965)	4,896	1,224	66	1,158	-	NA
285 Puerto Rico Integrated Transit Authority (PRITA)	31,141	(9,519)	21,622	5,406	7,544	(2,139)	-	NA
288 University of Puerto Rico Comprehensive Cancer Center	22,149	(0)	22,149	5,537	6,855	(1,318)	-	NA
293 Center for Research, Edu. and Services Medical Care and Diabetes	391	(0)	391	98	114	(16)	-	NA
294 Model Forest Of Puerto Rico	201	(0)	201	50	(133)	183	-	NA
295 Fiscal Agency & Financial Advisory Authority	70,245	(562)	69,683	17,421	20,034	(2,613)	-	NA
297 Fiscal Oversight and Management Board	64,750	-	64,750	16,188	18,615	(2,428)	-	NA
329 Office of Socio-economic and Community Development	18,705	(5,775)	12,930	3,233	2,844	388	-	NA
928 Government Employees and Judiciary Retirement System Adm.	8,525	(8,525)	-	-	-	-	-	NA
Subtotal	\$ 1,541,248	\$ 98,631	\$ 1,639,879	\$ 409,970	\$ 596,745	\$ (186,775)	-	NA

Puerto Rico Department of Treasury | AAFAF

4Q FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			4Q Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		4Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Partial Visibility								
14 Puerto Rico Environmental Quality Board	24,010	(7,221)	16,789	4,197	571	3,626	NA	
45 Department of Public Security	-	554	554	138	16	122	NA	
40 Puerto Rico Police Department	887,280	(82,152)	805,129	201,282	195,684	5,599	NA	
10 The General Court of Justice	293,253	(27,786)	265,467	66,367	68,706	(2,339)	NA	
Subtotal	\$ 1,204,543	\$ (116,605)	\$ 1,087,938	\$ 271,985	\$ 264,977	\$ 7,007	NA	
Custody Accounts								
17 Custody of the Office of Management and Budget	1,006,353	(873,366)	132,988	33,247	-	33,247	NA	
25 Custody of the Department of the Treasury	528,974	2,239,259	2,768,232	692,058	803,178	(111,120)	NA	
Subtotal	\$ 1,535,327	\$ 1,365,893	\$ 2,901,220	\$ 725,305	\$ 803,178	\$ (77,873)	NA	
Total General Fund Expenditures	\$ 8,757,524	\$ 0	\$ 8,757,524	\$ 2,189,381	\$ 2,443,581	\$ (254,200)	NA	

Footnotes

- (1) Certified Budget based on Sabana file received in August 2018.
- (2) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (3) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Comments:

- A. PBA government appropriations are embedded in rent transfers received from Hacienda and are not broken out separately.

Puerto Rico Department of Treasury | AAFAF

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			YTD June Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Full Visibility								
11 Puerto Rico Traffic Safety Commission	\$ 800	\$ (800)	\$ -	\$ -	\$ -	\$ -		NA
15 Office of the Governor	25,838	(8,149)	17,688	17,688	13,326	4,362		25%
16 Office of Management and Budget	23,339	29,249	52,588	52,588	44,868	7,720		15%
18 Puerto Rico Planning Board	12,703	(5,357)	7,346	7,346	7,445	(99)		-1%
21 Puerto Rico Emergency Management Agency (PREMA)	7,228	(674)	6,554	6,554	5,841	713		11%
23 Puerto Rico Department of State	6,267	762	7,029	7,029	5,789	1,239		18%
24 Puerto Rico Department of the Treasury	216,093	(20,515)	195,578	195,578	142,703	52,875		27%
28 Commonwealth Elections Commission	35,206	(6,617)	28,589	28,589	27,012	1,577		6%
30 Puerto Rico Office of Human Resources Mgt. and Transformation	2,356	801	3,157	3,157	2,535	622		20%
31 General Services Administration	5,988	5,112	11,100	11,100	-	11,100		100%
34 Commission of Investigation, Processing and Appeals Board	491	(137)	354	354	231	123		35%
37 Civil Rights Commission	944	(132)	813	813	799	13		2%
38 Puerto Rico Department of Justice	124,464	(34,999)	89,465	89,465	85,565	3,900		4%
42 Firefighters Corps of Puerto Rico	62,834	(7,730)	55,104	55,104	55,060	45		0%
43 Puerto Rico National Guard	18,615	(8,687)	9,928	9,928	9,492	436		4%
49 Puerto Rico Department of Transportation and Public Works	45,287	(23,189)	22,098	22,098	23,599	(1,500)		-7%
50 Puerto Rico Department of Natural and Environmental Resources	5,769	35,755	41,523	41,523	3,652	37,871		91%
55 Puerto Rico Department of Agriculture	35,116	(13,429)	21,687	21,687	22,166	(478)		-2%
60 Office of the Citizen's Ombudsman	3,515	(92)	3,423	3,423	2,784	639		19%
62 Cooperative Development Commission of Puerto Rico	1,725	(117)	1,608	1,608	1,344	263		16%
65 Public Service Commission	8,859	(5,535)	3,324	3,324	3,486	(162)		-5%
67 Puerto Rico Department of Labor and Human Resources	33,274	(26,238)	7,036	7,036	7,032	4		0%
68 Puerto Rico Labor Relations Board	947	(329)	618	618	618	0		0%
71 Department of Health	293,127	(49,588)	243,539	243,539	200,825	42,714		18%
69 Puerto Rico Department of Consumer Affairs	11,382	(6,285)	5,097	5,097	5,096	1		0%
78 Department of Housing	20,201	(9,117)	11,083	11,083	11,055	28		0%
81 Department of Education	2,481,787	(1,043,938)	1,437,849	1,437,849	1,306,563	131,286		9%
82 Institute of Puerto Rican Culture	13,750	(1,522)	12,228	12,228	12,180	48		0%
87 Department of Recreation and Sports	40,920	(17,146)	23,774	23,774	20,979	2,795		12%
89 Administration for the Horse Racing Sport and Industry	2,275	(990)	1,285	1,285	1,585	(300)		-23%
95 Mental Health and Drug Addiction Services Administration	99,105	(23,448)	75,657	75,657	66,544	9,113		12%
96 Office of the Women's Advocate	2,135	(52)	2,084	2,084	1,941	142		7%
106 PRPHA: Puerto Rico Public Housing Administration	324	0	324	324	324	-		0%
117 Law 70	-	36,432	36,432	36,432	34,180	2,252		6%
120 Office of the Veteran's Advocate Of Puerto Rico	2,406	(189)	2,217	2,217	2,050	167		8%

Puerto Rico Department of Treasury | AAFAF

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			YTD June Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
122 Secretariat of the Department of the Family	42,806	(22,778)	20,028	20,028	20,127	(100)	0%	
123 Family and Children Administration	191,867	(16,023)	175,844	175,844	153,842	22,002	13%	
124 Child Support Office	10,988	(2,202)	8,786	8,786	8,061	725	8%	
126 Vocational Rehabilitation Administration	22,187	(9,444)	12,743	12,743	12,705	38	0%	
127 Administration for Socioeconomic Development of the Family	84,454	(28,402)	56,052	56,052	50,493	5,559	10%	
133 Natural Resource Management Administration	33,805	(7,274)	26,530	26,530	29,399	(2,868)	-11%	
137 Department of Correction and Rehabilitation	390,213	(43,495)	346,719	346,719	312,997	33,722	10%	
139 Parole Board	2,352	(467)	1,885	1,885	1,658	227	12%	
152 Office for the Elderly's Advocate	2,608	(255)	2,353	2,353	2,199	154	7%	
153 Office for People with Disabilities	1,438	(412)	1,026	1,026	974	52	5%	
155 State Historic Preservation Office of Puerto Rico	1,174	(80)	1,094	1,094	970	124	11%	
221 Puerto Rico Emergency Medical Corps	18,283	1,525	19,809	19,809	19,661	148	1%	
231 Office for the Patient's Advocate	1,747	(141)	1,606	1,606	1,352	254	16%	
241 Administration for the Childhood Care and Integral Development	11,724	(7,555)	4,169	4,169	3,309	860	21%	
273 Permits Management Office	9,561	(3,705)	5,856	5,856	4,659	1,197	20%	
279 Public Service Commission	2,733	(214)	2,520	2,520	2,445	75	3%	
281 Office of the Election Comptroller	2,691	(6)	2,685	2,685	2,520	165	6%	
290 State Office of Public Policy Energy	706	(103)	603	603	560	43	7%	
Subtotal	\$ 4,476,405	\$ (1,347,919)	\$ 3,128,487	\$ 3,128,487	\$ 2,756,598	\$ 371,889	12%	
1/12 Cash Transfers³								
1 Puerto Rico Senate	-	32,240	32,240	32,240	32,240	-	0%	
2 House of Representatives of Puerto Rico	-	35,658	35,658	35,658	35,658	-	0%	
8 Office of the Comptroller	39,133	(2,330)	36,803	36,803	36,803	-	0%	
26 Central Retirement System	-	-	-	-	-	-	NA	
29 Puerto Rico Federal Affairs Administration (PRFAA)	3,308	(332)	2,976	2,976	2,975	1	0%	
66 Highway Transportation Authority	-	-	-	-	-	-	NA	
90 Medical Service Administration of Puerto Rico	96,560	(25,724)	70,836	70,836	70,836	-	0%	
100 Legislative Assembly of the Commonwealth	111,233	(111,233)	-	-	-	-	NA	
109 Puerto Rico School of Plastic Arts	2,229	(447)	1,782	1,782	1,782	-	0%	
119 Dept. of Economic Development and Commerce of Puerto Rico	2,239	(0)	2,239	2,239	2,239	-	0%	
161 Puerto Rico Infrastructure Financing Authority	3,344	9,503	12,847	12,847	12,847	-	0%	
162 Public Building Authority (PBA)	200	-	200	200	184	16	8%	
163 PRASA	-	-	-	-	-	-	NA	
167 Company for the Integral Development of the Península de Cantera	381	(0)	381	381	381	-	0%	
176 University of Puerto Rico	645,909	(0)	645,909	645,909	645,909	-	0%	

Puerto Rico Department of Treasury | AAFAP

YTD FY19 General Fund Budget v. Actual

By Agency

(figures in \$000s)

General Fund Expenses	Budget			YTD June Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
178 Maritime Transportation	-	-	-	-	-	-	-	NA
184 The Solid Waste Authority	3,483	(353)	3,130	3,130	3,130	-	-	0%
186 Culebra Conservation and Development Authority	241	(19)	222	222	222	-	-	0%
187 Puerto Rico Health Insurance Administration	15,199	0	15,199	15,199	15,199	-	-	0%
189 Forensic Sciences Institute	14,803	3,669	18,472	18,472	18,472	0	-	0%
191 Musical Arts Corporation	5,983	(602)	5,381	5,381	5,381	-	-	0%
192 Fine Arts Center Corporation	3,064	(286)	2,778	2,778	2,778	-	-	0%
193 Government Ethics Board	8,951	(0)	8,951	8,951	8,951	-	-	0%
196 Puerto Rico Public Broadcasting Corporation	8,126	(1,150)	6,976	6,976	6,976	-	-	0%
200 Special Independent Prosecutor's Panel	2,468	(11)	2,457	2,457	2,457	-	-	0%
208 Contributions to the Municipalities	175,784	-	175,784	175,784	175,784	-	-	0%
215 Puerto Rico Conservatory of Music Corporation	4,604	(329)	4,275	4,275	4,275	-	-	0%
220 Correctional Health Services Corporation (CHSC)	57,872	(1,944)	55,928	55,928	54,619	1,309	-	2%
222 Office of Legislative Services	-	8,293	8,293	8,293	8,293	-	-	0%
223 Superintendent of the Capitol	-	12,904	12,904	12,904	12,904	-	-	0%
224 Controller	-	548	548	548	534	14	-	2%
225 Legislative Studies	-	21,590	21,590	21,590	21,533	57	-	0%
235 The Puerto Rico Housing Finance Corporation	8,777	0	8,777	8,777	8,777	-	-	0%
238 The Port of the Americas Authority	234	0	234	234	234	-	-	0%
258 Trade & Export Company	632	1,330	1,962	1,962	1,962	-	-	0%
264 Corporation for the "Caño Martin Peña" Enlace Project	10,929	0	10,929	10,929	10,929	-	-	0%
265 Local Redevelopment Authority of Naval Station Roosevelt Rds.	735	0	735	735	735	-	-	0%
268 Puerto Rico Institute of Statistics	1,903	(0)	1,903	1,903	1,903	-	-	0%
272 Ofic Inspector General de PR	-	154,079	154,079	154,079	204	153,875	-	100%
276 Puerto Rico Public Private Partnership Authority	6,593	(3,854)	2,739	2,739	154,079	(151,340)	-	-5526%
277 Agricultural Enterprises Development Administration (ADEA)	81,363	(4,222)	77,141	77,141	77,141	-	-	0%
278 Puerto Rico Council on Education	8,861	(3,965)	4,896	4,896	4,896	-	-	0%
285 Puerto Rico Integrated Transit Authority (PRITA)	31,141	(9,519)	21,622	21,622	21,122	500	-	2%
288 University of Puerto Rico Comprehensive Cancer Center	22,149	(0)	22,149	22,149	22,149	-	-	0%
293 Center for Research, Edu. and Services Medical Care and Diabetes	391	(0)	391	391	391	-	-	0%
294 Model Forest Of Puerto Rico	201	(0)	201	201	10	191	-	95%
295 Fiscal Agency & Financial Advisory Authority	70,245	(562)	69,683	69,683	69,683	-	-	0%
297 Fiscal Oversight and Management Board	64,750	-	64,750	64,750	64,750	-	-	0%
329 Office of Socio-economic and Community Development	18,705	(5,775)	12,930	12,930	5,169	7,761	-	60%
928 Government Employees and Judiciary Retirement System Adm.	8,525	(8,525)	-	-	-	-	-	NA
Subtotal	\$ 1,541,248	\$ 98,631	\$ 1,639,879	\$ 1,639,879	\$ 1,627,495	\$ 12,384	-	1%

Puerto Rico Department of Treasury | AAFAF
 YTD FY19 General Fund Budget v. Actual
 By Agency
 (figures in \$000s)

General Fund Expenses	Budget			YTD June Budget ²	Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget		YTD Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
Partial Visibility								
14 Puerto Rico Environmental Quality Board	24,010	(7,221)	16,789	16,789	4,151	12,638	75%	
45 Department of Public Security	-	554	554	554	86	468	85%	
40 Puerto Rico Police Department	887,280	(82,152)	805,129	805,129	780,970	24,159	3%	
10 The General Court of Justice	293,253	(27,786)	265,467	265,467	264,948	519	0%	
Subtotal	\$ 1,204,543	\$ (116,605)	\$ 1,087,938	\$ 1,087,938	\$ 1,050,155	\$ 37,783	3%	
Custody Accounts								
17 Custody of the Office of Management and Budget	1,006,353	(873,366)	132,988	132,988	-	132,988	100%	
25 Custody of the Department of the Treasury	528,974	2,239,259	2,768,232	2,768,232	3,036,276	(268,044)	-10%	
Subtotal	\$ 1,535,327	\$ 1,365,893	\$ 2,901,220	\$ 2,901,220	\$ 3,036,276	\$ (135,056)	-5%	
Total General Fund Expenditures	\$ 8,757,524	\$ 0	\$ 8,757,524	\$ 8,757,524	\$ 8,470,523	\$ 287,001	3%	

Footnotes

- (1) Certified Budget based on Sabana file received in August 2018.
- (2) Budget is computed based on annual budget allocated uniformly over each quarter.
- (3) Refers to General Fund Budgeted Appropriation Transfers in Cash to Separated Bank Accounts and for which Hacienda has no financial visibility.

Special Revenue Fund Variances

Puerto Rico Department of Treasury | AAFAF
4Q FY19 Special Revenue Fund Budget v. Actual
By Concept
(figures in \$000s)

SRF Expenses	Budget				Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget	4Q Budget ²	4Q Expenditures ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 702,068	\$ -	\$ 702,068	\$ 175,517	\$ 120,147	\$ 55,370	32%	
2 Facilities and Rent	123,693	-	123,693	30,923	10,140	20,784	67%	
3 Contracted Services	359,385	-	359,385	89,846	43,796	46,051	51%	
4 Donations and Subsidies	46,904	-	46,904	11,726	4,814	6,912	59%	
5 Transportation	13,368	-	13,368	3,342	1,219	2,123	64%	
6 Professional Services	125,634	-	125,634	31,409	16,216	15,193	48%	
7 Other Operating Expenses	352,347	-	352,347	88,087	274,352	(186,265)	-211%	
10 Materials	73,263	-	73,263	18,316	9,179	9,137	50%	
11 Equipment Purchases	23,213	-	23,213	5,803	463	5,340	92%	
12 Advertisement	6,738	-	6,738	1,685	1,435	249	15%	
13 Social Wellness	358,003	-	358,003	89,501	-	89,501	100%	
14 Non Government Entities	12,967	-	12,967	3,242	8,713	(5,472)	-169%	
30 Pensions and Related	245,785	-	245,785	61,446	53,162	8,284	13%	
81 Undistributed Appropriations	1,549	-	1,549	387	124,309	(123,922)	-32000%	
98 Budgetary Reserve	31,609	-	31,609	7,902	-	7,902	100%	
8 Capital Expenditures	100,367	-	100,367	25,092	4,098	20,993	84%	
89 Prior Periods Debts	5,065	-	5,065	1,266	-	1,266	100%	
Total Special Revenue Fund Expenditures	\$ 2,581,958	\$ -	\$ 2,581,958	\$ 645,490	\$ 672,751	\$ (27,262)	-4%	

Footnotes

- (1) *Certified Budget based on Sabana file received in August 2018 in which the Government allocated the 4Q Certified budget to specific concepts of spend. Budget considers only PRIFAS agencies and Component Units with Full Visibility.*
- (2) *Budget is computed based on annual budget allocated uniformly over each quarter/month.*
- (3) *Actual expenditures do not consider non-prifas agencies.*

Puerto Rico Department of Treasury | AAFAF
YTD FY19 Special Revenue Fund Budget v. Actual
By Concept
(figures in \$000s)

SRF Expenses	Budget				Actual	Variance		Comments
	Certified Budget ¹	Adjustments	Revised Budget	YTD Budget ²	YTD Expenditures ³	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %	
1 Payroll and Related Costs	\$ 702,068	\$ -	\$ 702,068	\$ 702,068	\$ 537,378	\$ 164,690	23%	
2 Facilities and Rent	123,693	-	123,693	123,693	46,886	76,807	62%	
3 Contracted Services	359,385	-	359,385	359,385	259,829	99,556	28%	
4 Donations and Subsidies	46,904	-	46,904	46,904	34,350	12,554	27%	
5 Transportation	13,368	-	13,368	13,368	4,392	8,976	67%	
6 Professional Services	125,634	-	125,634	125,634	58,188	67,446	54%	
7 Other Operating Expenses	352,347	-	352,347	352,347	1,139,096	(786,749)	-223%	
10 Materials	73,263	-	73,263	73,263	32,734	40,529	55%	
11 Equipment Purchases	23,213	-	23,213	23,213	1,461	21,752	94%	
12 Advertisement	6,738	-	6,738	6,738	10,957	(4,219)	-63%	
13 Social Wellness	358,003	-	358,003	358,003	251,566	106,437	30%	
14 Non Government Entities	12,967	-	12,967	12,967	44,139	(31,172)	-240%	
30 Pensions and Related	245,785	-	245,785	245,785	141,021	104,764	43%	
81 Undistributed Appropriations	1,549	-	1,549	1,549	303,866	(302,317)	-19517%	
98 Budgetary Reserve	31,609	-	31,609	31,609	9,112	22,497	71%	
8 Capital Expenditures	100,367	-	100,367	100,367	31,281	69,086	69%	
89 Prior Periods Debts	5,065	-	5,065	5,065	13,022	(7,957)	-157%	
Debt Service	-	-	-	-	3,906	(3,906)	N/A	
Total Special Revenue Fund Expenditures	\$ 2,581,958	\$ -	\$ 2,581,958	\$ 2,581,958	\$ 2,923,185	\$ (341,227)	-13%	

Footnotes

- (1) *Certified Budget based on Sabana file received in August 2018 in which the Government allocated the June Certified budget to specific concepts of spend. Budget considers only PRIFAS agencies and Component Units with Full Visibility.*
- (2) *Budget is computed based on annual budget allocated uniformly over each quarter/month.*
- (3) *Actual expenditures do not consider non-prifas agencies.*

Puerto Rico Department of Treasury | AAFAP
4Q FY19 Special Revenue Fund Budget v. Actual
By Agency
(figures in \$000s)

SRF Expenses	Actual		Budget			Actual		Variance		Comments
	4Q Receipts	Certified Budget ³	Adjustments	Revised Budget ³	4Q Budget ⁴	4Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
PRIFAS Agencies¹										
10 The General Court of Justice	\$ 3,314	\$ 22,335	\$ -	\$ 22,335	\$ 5,583.75	\$ 5,592	\$ (8)	0%		
14 Puerto Rico Environmental Quality Board	3,891	8,601	-	8,601	2,150	2,258	(108)	-5%		
16 Office of Management and Budget	38	466	-	466	117	192	(76)	-65%		
18 Puerto Rico Planning Board	100	699	-	699	175	165	10	6%		
22 Office Of The Commissioner Of Insurance	5,171	12,708	-	12,708	3,177	1,841	1,336	42%		
23 Puerto Rico Department of State	1,043	3,475	-	3,475	869	1,185	(316)	-36%		
24 Puerto Rico Department of the Treasury	1,183	32,425	-	32,425	8,106	2,378	5,728	71%		
25 Custody of the Department of the Treasury	82,050	-	-	-	-	55,289	(55,289)	N/A		
26 Adm Sis Ret Gob Y Jud	953	57,229	-	57,229	14,307	2,863	11,444	80%		
30 PR Office of HRMgt. & Transformation	616	1,234	-	1,234	309	47	262	85%		
31 General Services Administration	-	6,640	-	6,640	1,660	-	1,660	100%		
35 Office of Industrial Tax Exemption ("OITE")	127	1,395	-	1,395	349	127	222	64%		
38 Puerto Rico Department of Justice	751	5,880	-	5,880	1,470	1,375	95	6%		
40 Puerto Rico Police Department	641	2,902	-	2,902	726	2,294	(1,568)	-216%		
42 Firefighters Corps of Puerto Rico	102	3,430	-	3,430	858	967	(110)	-13%		
43 National Guard	-	-	-	-	-	374	(374)	N/A		
49 PR Dept. of Transportation and Public Works	11,326	38,367	-	38,367	9,592	11,738	(2,146)	-22%		
50 Dept de Recursos Naturales	149	-	-	-	-	490	(490)	N/A		
55 Puerto Rico Department of Agriculture	0	1,895	-	1,895	474	(40)	514	108%		
65 Public Service Commission	-	1,380	-	1,380	345	259	86	25%		
66 Autoridad de Carreteras	196,189	345,167	-	345,167	86,292	100,204	(13,913)	-16%		
67 PR Department of Labor and HR	123,234	64,544	-	64,544	16,136	38,042	(21,906)	-136%		
68 Puerto Rico Labor Relations Board	-	520	-	520	130	68	62	48%		
69 Puerto Rico Department of Consumer Affairs	455	1,182	-	1,182	296	516	(221)	-75%		
71 Department of Health	13,786	117,245	-	117,245	29,311	28,835	476	2%		
75 Commissioner of Financial Institutions of PR	1,497	10,619	-	10,619	2,655	1,529	1,126	42%		
78 Department of Housing	7,931	27,456	-	27,456	6,864	8,282	(1,418)	-21%		
81 Department of Education	2,238	43,089	-	43,089	10,772	52,002	(41,230)	-383%		
87 Department of Recreation and Sports	6,332	7,770	-	7,770	1,943	707	1,236	64%		
89 Adm. for the Horse Racing Sport and Industry	77	1,351	-	1,351	338	434	(96)	-28%		
91 Teacher's Retirement System	2,329	21,978	-	21,978	5,495	1,710	3,784	69%		
95 Mental Health & Drug Addiction Services Adm.	2,157	6,719	-	6,719	1,680	1,460	220	13%		
105 PR Industrial Development Company	3,800	14,116	-	14,116	3,529	3,892	(363)	-10%		
109 Puerto Rico School of Plastic Arts	100	2,039	-	2,039	510	149	360	71%		
120 Of Procurador del Veterano	-	-	-	-	-	32	(32)	N/A		

Puerto Rico Department of Treasury | AAFAF
4Q FY19 Special Revenue Fund Budget v. Actual
By Agency
(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	4Q Receipts	Certified Budget ³	Adjustments	Revised Budget ³	4Q Budget ⁴	4Q Expenditures	(Unfavorable) / Favorable \$	
122 Secretariat of the Department of the Family	140	1,719	-	1,719	430	53	377	88%
123 Adm Familias y Niños	0	-	-	-	-	-	-	N/A
124 Child Support Office	0	149	-	149	37	-	37	100%
126 Vocational Rehabilitation Administration	13	718	-	718	180	75	104	58%
133 Natural Resource Management Administration	643	6,818	-	6,818	1,705	2,883	(1,178)	-69%
137 Department of Correction and Rehabilitation	6,390	7,254	-	7,254	1,814	5,301	(3,488)	-192%
139 Freedom of Speech Board	0	-	-	-	-	-	-	N/A
141 Telecommunications Regulatory Board	6,459	9,202	-	9,202	2,301	1,413	888	39%
155 State Historic Preservation Office of PR	807	466	-	466	117	625	(509)	-437%
161 Puerto Rico Infrastructure Financing Authority	33,022	8,690	-	8,690	2,173	41,101	(38,928)	-1792%
184 The Solid Waste Authority	0	4,212	-	4,212	1,053	-	1,053	100%
191 Musical Arts Corporation	103	1,508	-	1,508	377	154	223	59%
196 Puerto Rico Public Broadcasting Corporation	-	3,101	-	3,101	775	-	775	100%
215 Corp Conservat Música	100	2,526	-	2,526	632	149	482	76%
221 Puerto Rico Emergency Medical Corps	2,047	7,870	-	7,870	1,968	1,475	493	25%
223 Superintendence of the Capitol	47	-	-	-	-	-	-	N/A
225 Studies of Don. Legislative	-	-	-	-	-	-	-	N/A
241 Adm Cuidado y Des Int Niñez	31	-	-	-	-	0	(0)	N/A
273 Permits Management Office	2,112	7,199	-	7,199	1,800	2,112	(312)	-17%
281 Oficina Contralor Electoral	-	-	-	-	-	14	(14)	N/A
289 Energy Commission	-	1,836	-	1,836	459	-	459	100%
290 State Office of Public Policy Energy	-	5,920	-	5,920	1,480	507	973	66%
329 Office of Socio-economic and Community Dev.	5,130	92	-	92	23	523	(500)	-2175%
251 Gastos Adm Loteria Estatal	-	-	-	-	-	-	-	N/A
117031 Adm.Servicios Generales Ley 70	190	-	-	-	-	44	(44)	N/A
1170105 Comision Industrial	77	-	-	-	-	31	(31)	N/A
Subtotal	\$ 528,890	\$ 934,136	\$ -	\$ 934,136	\$ 233,534	\$ 383,716	(150,182)	-64%

Puerto Rico Department of Treasury | AAFAF
 4Q FY19 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual		Budget			Actual		Variance		Comments
	4Q Receipts	Certified Budget ³	Adjustments	Revised Budget ³	4Q Budget ⁴	4Q Expenditures	(Unfavorable) / Favorable \$	(Unfavorable) / Favorable %		
Non-PRIFAS Agencies²										
11 Puerto Rico Traffic Safety Commission	-	1,659	-	-	-	-	-	N/A	N/A	
15 Office of the Governor	-	-	-	-	-	-	-	N/A	N/A	
17 Custody of the Office of Mgt. and Budget	-	352,705	-	-	-	-	-	N/A	N/A	
21 Puerto Rico Emergency Management Agency	-	-	-	-	-	-	-	N/A	N/A	
28 Elections Commission	-	-	-	-	-	-	-	N/A	N/A	
36 Commissioner of Municipal Affairs	-	-	-	-	-	-	-	N/A	N/A	
37 Civil Rights Commission	-	-	-	-	-	-	-	N/A	N/A	
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-	-	N/A	N/A	
82 Institute of Puerto Rican Culture	-	1,416	-	-	-	-	-	N/A	N/A	
96 Office of the Women's Advocate	-	-	-	-	-	-	-	N/A	N/A	
121 Government Board Service 911	-	36,093	-	-	-	-	-	N/A	N/A	
127 Adm. for Socioeconomic Devt. of the Family	-	466	-	-	-	-	-	N/A	N/A	
138 Institutional Trust of the National Guard of PR	-	7,131	-	-	-	-	-	N/A	N/A	
152 Office for the Elderly's Advocate	-	-	-	-	-	-	-	N/A	N/A	
165 Land Authority	-	9,681	-	-	-	-	-	N/A	N/A	
167 Company for the Integral Devt. of the Península de Cantera	-	668	-	-	-	-	-	N/A	N/A	
177 Land Authority of Puerto Rico	-	7,685	-	-	-	-	-	N/A	N/A	
186 Culebra Conservation and Development Authority	-	324	-	-	-	-	-	N/A	N/A	
189 Forensic Sciences Institute	-	227	-	-	-	-	-	N/A	N/A	
192 Fine Arts Center Corporation	-	1,699	-	-	-	-	-	N/A	N/A	
195 Economic Development Bank of PR	-	11,425	-	-	-	-	-	N/A	N/A	
198 Agricultural Insurance Corporation	-	3,220	-	-	-	-	-	N/A	N/A	
211 PR Ind., Tourist, Edu., Med., and Env. Control Facilities Fin. Aut.	-	18	-	-	-	-	-	N/A	N/A	
258 Trade & Export Company	-	15,719	-	-	-	-	-	N/A	N/A	
264 Corp. for the "Caño Martín Peña" Enlace Project	-	1,717	-	-	-	-	-	N/A	N/A	
265 Local Redev't. Authority of the Lands	-	269	-	-	-	-	-	N/A	N/A	
268 Puerto Rico Institute of Statistics	-	28	-	-	-	-	-	N/A	N/A	
276 Puerto Rico Public Private Partnership Authority	-	4,673	-	-	-	-	-	N/A	N/A	
278 Puerto Rico Council on Education	-	385	-	-	-	-	-	N/A	N/A	
286 Authority of the Port of Ponce	-	464	-	-	-	-	-	N/A	N/A	
287 Puerto Rico Regional Center Corporation.	-	426	-	-	-	-	-	N/A	N/A	
292 Independent Office for Consumer Protection	-	526	-	-	-	-	-	N/A	N/A	
293 Center for Research, Edu. & Services Med. Care	-	507	-	-	-	-	-	N/A	N/A	
Subtotal	\$ -	\$ 459,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

Puerto Rico Department of Treasury | AAFAF
4Q FY19 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	4Q Receipts	Certified Budget ³	Adjustments	Revised Budget ³	4Q Budget ⁴	4Q Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility								
70 State Insurance Fund Corporation (5)	68,617	507,894	-	507,894	126,974	141,588	(14,614)	-12%
79 Automobile Accidents Compensation Adm. (ACAA)	-	86,154	-	86,154	21,539	-	21,539	100%
90 Medical Service Administration of Puerto Rico (5)	28,617	51,922	-	51,922	12,981	33,000	(20,020)	-154%
106 PRPHA: Puerto Rico Public Housing Administration	-	17,825	-	17,825	4,456	-	4,456	100%
119 Dept. of Economic Development and Commerce of PR	7,198	7,769	-	7,769	1,942	6,456	(4,514)	-232%
162 Public Building Authority (PBA)	36,388	114,868	-	114,868	28,717	21,233	7,484	26%
166 Puerto Rico Industrial Development Company (PRIDCO)	12,187	55,307	-	55,307	13,827	4,283	9,544	69%
168 Puerto Rico Ports Authority	30,641	92,453	-	92,453	23,113	27,980	(4,867)	-21%
180 Puerto Rico Tourism Company	38,513	80,426	-	80,426	20,107	33,144	(13,037)	-65%
187 Puerto Rico Health Insurance Administration (5)	-	343,919	-	343,919	85,980	-	85,980	100%
188 Cardiovascular Center Corp. of PR and the Caribbean (5)	-	68,788	-	68,788	17,197	-	17,197	100%
235 The Puerto Rico Housing Finance Authority (5)	-	32,092	-	32,092	8,023	-	8,023	100%
277 Agricultural Enterprises Development Administration (ADEA)	27,464	110,310	-	110,310	27,578	5,901	21,677	79%
285 Puerto Rico Integrated Transit Authority (PRITA)	11,708	47,515	-	47,515	11,879	15,452	(3,573)	-30%
295 Fiscal Agency & Financial Advisory Authority (AAFAF / FAFAA)	398	-	-	-	-	-	-	N/A
303 Convention Center of District Authority (5)	-	30,580	-	30,580	7,645	-	7,645	100%
Subtotal	\$ 261,730	\$ 1,647,822	\$ -	\$ 1,647,822	\$ 411,956	\$ 289,035	\$ 122,920	29.8%
Total Special Revenue Fund Expenditures	\$ 790,620	\$ 3,041,089	\$ -	\$ 2,581,958	\$ 645,490	\$ 672,751	\$ (27,262)	-4%

Footnotes

- (1) Agencies with budget in PRIFAS
- (2) Agencies with no Special Revenue Fund budget in PRIFAS (most of them related to component units with no cash flow visibility) and agency 17 where there is no visibility of budget distribution to the agencies.
- (3) Budget considers only PRIFAS agencies and component units with full visibility.
- (4) Budget is computed based on annual budget allocated uniformly over each quarter/month.
- (5) Special Revenue data unavailable. The relevant schedules will be updated as information becomes available.

Puerto Rico Department of Treasury | AAFAF
YTD FY19 Special Revenue Fund Budget v. Actual
By Agency
(figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget	Adjustments	Revised Budget ³	YTD Budget ⁴	YTD Expenditures	(Unfavorable) / Favorable \$	
PRIFAS Agencies¹								
10 The General Court of Justice	\$ 13,992	22,335	\$ -	\$ 22,335	\$ 22,335	\$ 13,992	8,343	37%
14 Puerto Rico Environmental Quality Board	9,026	8,601	-	8,601	8,601	6,240	2,361	27%
16 Office of Management and Budget	965	466	-	466	466	565	(99)	-21%
18 Puerto Rico Planning Board	405	699	-	699	699	170	529	76%
22 Office Of The Commissioner Of Insurance	11,403	12,708	-	12,708	12,708	6,599	6,109	48%
23 Puerto Rico Department of State	5,947	3,475	-	3,475	3,475	3,625	(150)	-4%
24 Puerto Rico Department of the Treasury	5,489	32,425	-	32,425	32,425	3,683	28,742	89%
25 Custody of the Department of the Treasury	219,074	-	-	-	-	118,478	(118,478)	NA
26 Adm Sis Ret Gob Y Jud	13,222	57,229	-	57,229	57,229	14,158	43,071	75%
30 PR Office of HRMgt. & Transformation	947	1,234	-	1,234	1,234	770	464	38%
31 General Services Administration	-	6,640	-	6,640	6,640	-	6,640	100%
35 Office of Industrial Tax Exemption ("OITE")	1,451	1,395	-	1,395	1,395	1,451	(56)	-4%
38 Puerto Rico Department of Justice	4,651	5,880	-	5,880	5,880	2,928	2,952	50%
40 Puerto Rico Police Department	3,656	2,902	-	2,902	2,902	2,625	277	10%
42 Firefighters Corps of Puerto Rico	7,558	3,430	-	3,430	3,430	2,357	1,073	31%
43 National Guard	6,756	-	-	-	-	623	(623)	NA
49 PR Dept. of Transportation and Public Works	34,625	38,367	-	38,367	38,367	35,728	2,639	7%
50 Dept de Recursos Naturales	954	-	-	-	-	490	(490)	NA
55 Puerto Rico Department of Agriculture	1,895	1,895	-	1,895	1,895	1,887	8	0%
65 Public Service Commission	1,380	1,380	-	1,380	1,380	1,234	146	11%
66 Autoridad de Carreteras	939,471	345,167	-	345,167	345,167	537,629	(192,462)	-56%
67 PR Department of Labor and HR	332,479	64,544	-	64,544	64,544	191,952	(127,408)	-197%
68 Puerto Rico Labor Relations Board	499	520	-	520	520	286	234	45%
69 Puerto Rico Department of Consumer Affairs	1,602	1,182	-	1,182	1,182	1,414	(232)	-20%
71 Department of Health	83,666	117,245	-	117,245	117,245	66,313	50,932	43%
75 Commissioner of Financial Institutions of PR	9,780	10,619	-	10,619	10,619	6,470	4,149	39%
78 Department of Housing	22,173	27,456	-	27,456	27,456	21,770	5,686	21%
81 Department of Education	35,197	43,089	-	43,089	43,089	65,499	(22,410)	-52%
87 Department of Recreation and Sports	17,252	7,770	-	7,770	7,770	8,054	(284)	-4%
89 Adm. for the Horse Racing Sport and Industry	1,319	1,351	-	1,351	1,351	1,649	(298)	-22%
91 Teacher's Retirement System	14,675	21,978	-	21,978	21,978	15,404	6,574	30%
95 Mental Health & Drug Addiction Services Adm.	6,988	6,719	-	6,719	6,719	5,601	1,118	17%
105 PR Industrial Development Company	16,359	14,116	-	14,116	14,116	14,839	(723)	-5%
109 Puerto Rico School of Plastic Arts	548	2,039	-	2,039	2,039	548	1,491	73%
120 Of Procurador del Veterano	93	-	-	-	-	32	(32)	NA

Puerto Rico Department of Treasury | AAFAF
YTD FY19 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget	Adjustments	Revised Budget ³	YTD Budget ⁴	YTD Expenditures	(Unfavorable) / Favorable \$	
122 Secretariat of the Department of the Family	255	1,719	-	1,719	1,719	103	1,616	94%
123 Adm Familias y Niños	3	-	-	-	-	-	-	NA
124 Child Support Office	2	149	-	149	149	-	149	100%
126 Vocational Rehabilitation Administration	154	718	-	718	718	115	603	84%
133 Natural Resource Management Administration	8,425	6,818	-	6,818	6,818	6,772	46	1%
137 Department of Correction and Rehabilitation	19,896	7,254	-	7,254	7,254	8,169	(915)	-13%
139 Freedom of Speech Board	0	-	-	9,202	9,202	-	9,202	100%
141 Telecommunications Regulatory Board	6,459	9,202	-	466	466	6,037	(5,571)	-1195%
155 State Historic Preservation Office of PR	1,254	466	-	8,690	8,690	892	7,798	90%
161 Puerto Rico Infrastructure Financing Authority	147,613	8,690	-	4,212	4,212	136,607	(132,395)	-3143%
184 The Solid Waste Authority	194	4,212	-	1,508	1,508	-	1,508	100%
191 Musical Arts Corporation	564	1,508	-	3,101	3,101	564	2,537	82%
196 Puerto Rico Public Broadcasting Corporation	800	3,101	-	2,526	2,526	800	1,726	68%
215 Corp Conservat Música	548	2,526	-	7,870	7,870	548	7,322	93%
221 Puerto Rico Emergency Medical Corps	6,290	7,870	-	-	-	5,100	(5,100)	NA
223 Superintendence of the Capitol	47	-	-	7,199	7,199	-	7,199	100%
225 Studies of Don. Legislative	-	-	-	-	-	-	-	NA
241 Adm Cuidado y Des Int Niñez	132	-	-	1,836	1,836	0	1,836	100%
273 Permits Management Office	6,346	7,199	-	5,920	5,920	6,346	(426)	-7%
281 Oficina Contralor Electoral	42	-	-	92	92	15	77	84%
289 Energy Commission	2,900	1,836	-	-	-	2,900	(2,900)	NA
290 State Office of Public Policy Energy	5,920	5,920	-	-	-	644	(644)	NA
329 Office of Socio-economic and Community Dev.	7,346	92	-	-	-	569	(569)	NA
251 Gastos Adm Loteria Estatal	-	-	-	-	-	-	-	NA
117031 Adm.Servicios Generales Ley 70	-	-	-	-	-	200	(200)	NA
1170105 Comision Industrial	-	-	-	-	-	118	(118)	NA
Subtotal	\$ 2,040,690	\$ 934,136	\$ -	\$ 934,136	\$ 934,136	\$ 1,331,565	\$ (397,429)	-43%

Puerto Rico Department of Treasury | AAFAF
 YTD FY19 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget	Adjustments	Revised Budget ³	YTD Budget ⁴	YTD Expenditures	(Unfavorable) / Favorable \$	
Non-PRIFAS Agencies²								
11 Puerto Rico Traffic Safety Commission	-	1,659	-	-	-	-	N/A	N/A
15 Office of the Governor	-	-	-	-	-	-	N/A	N/A
17 Custody of the Office of Mgt. and Budget	-	352,705	-	-	-	-	N/A	N/A
21 Puerto Rico Emergency Management Agency	-	-	-	-	-	-	N/A	N/A
28 Elections Commission	-	-	-	-	-	-	N/A	N/A
36 Commissioner of Municipal Affairs	-	-	-	-	-	-	N/A	N/A
37 Civil Rights Commission	-	-	-	-	-	-	N/A	N/A
60 Office of the Citizen's Ombudsman	-	-	-	-	-	-	N/A	N/A
82 Institute of Puerto Rican Culture	-	1,416	-	-	-	-	N/A	N/A
96 Office of the Women's Advocate	-	-	-	-	-	-	N/A	N/A
121 Government Board Service 911	-	36,093	-	-	-	-	N/A	N/A
127 Adm. for Socioeconomic Devt. of the Family	-	466	-	-	-	-	N/A	N/A
138 Institutional Trust of the National Guard of PR	-	7,131	-	-	-	-	N/A	N/A
152 Office for the Elderly's Advocate	-	-	-	-	-	-	N/A	N/A
165 Land Authority	-	9,681	-	-	-	-	N/A	N/A
167 Company for the Integral Devt. of the Peninsula de Cantera	-	668	-	-	-	-	N/A	N/A
177 Land Authority of Puerto Rico	-	7,685	-	-	-	-	N/A	N/A
186 Culebra Conservation and Development Authority	-	324	-	-	-	-	N/A	N/A
189 Forensic Sciences Institute	-	227	-	-	-	-	N/A	N/A
192 Fine Arts Center Corporation	-	1,699	-	-	-	-	N/A	N/A
195 Economic Development Bank of PR	-	11,425	-	-	-	-	N/A	N/A
198 Agricultural Insurance Corporation	-	3,220	-	-	-	-	N/A	N/A
211 PR Ind., Tourist, Edu., Med., and Env. Control Facilities Fin. Aut.	-	18	-	-	-	-	N/A	N/A
258 Trade & Export Company	-	15,719	-	-	-	-	N/A	N/A
264 Corp. for the "Caño Martin Peña" Enlace Project	-	1,717	-	-	-	-	N/A	N/A
265 Local Redev't. Authority of the Lands	-	269	-	-	-	-	N/A	N/A
268 Puerto Rico Institute of Statistics	-	28	-	-	-	-	N/A	N/A
276 Puerto Rico Public Private Partnership Authority	-	4,673	-	-	-	-	N/A	N/A
278 Puerto Rico Council on Education	-	385	-	-	-	-	N/A	N/A
286 Authority of the Port of Ponce	-	464	-	-	-	-	N/A	N/A
287 Puerto Rico Regional Center Corporation.	-	426	-	-	-	-	N/A	N/A
292 Independent Office for Consumer Protection	-	526	-	-	-	-	N/A	N/A
293 Center for Research, Edu. & Services Med. Care	-	507	-	-	-	-	N/A	N/A
Subtotal	\$ -	\$ 459,131	\$ -	\$ -	\$ -	\$ -	N/A	N/A

Puerto Rico Department of Treasury | AAFAF
YTD FY19 Special Revenue Fund Budget v. Actual
 By Agency
 (figures in \$000s)

SRF Expenses	Actual	Budget			Actual	Variance		Comments
	YTD Receipts	Certified Budget	Adjustments	Revised Budget ³	YTD Budget ⁴	YTD Expenditures	(Unfavorable) / Favorable \$	
Component Units with Full Visibility								
70 State Insurance Fund Corporation (5)	621,027	507,894	-	507,894	507,894	534,542	(26,648)	-5%
79 Automobile Accidents Compensation Adm. (ACAA)	-	86,154	-	86,154	86,154	-	86,154	100%
90 Medical Service Administration of Puerto Rico (5)	106,731	51,922	-	51,922	51,922	103,397	(51,475)	-99%
106 PRPHA: Puerto Rico Public Housing Administration	-	17,825	-	17,825	17,825	-	17,825	100%
119 Dept. of Economic Development and Commerce of PR	26,881	7,769	-	7,769	7,769	22,854	(15,085)	-194%
162 Public Building Authority (PBA)	157,827	114,868	-	114,868	114,868	133,855	(18,987)	-17%
166 Puerto Rico Industrial Development Company (PRIDCO)	54,916	55,307	-	55,307	55,307	39,562	15,745	28%
168 Puerto Rico Ports Authority	106,570	92,453	-	92,453	92,453	101,671	(9,218)	-10%
180 Puerto Rico Tourism Company	144,195	80,426	-	80,426	80,426	138,520	(58,094)	-72%
187 Puerto Rico Health Insurance Administration (5)	215,667	343,919	-	343,919	343,919	254,181	89,738	26%
188 Cardiovascular Center Corp. of PR and the Caribbean (5)	62,888	68,788	-	68,788	68,788	58,954	9,834	14%
235 The Puerto Rico Housing Finance Authority (5)	24,071	32,092	-	32,092	32,092	13,506	18,586	58%
277 Agricultural Enterprises Development Administration (ADEA)	131,804	110,310	-	110,310	110,310	95,584	14,726	13%
285 Puerto Rico Integrated Transit Authority (PRITA)	47,118	47,515	-	47,515	47,515	55,943	(8,428)	-18%
295 Fiscal Agency & Financial Advisory Authority (AAFAF / FAFAA)	2,287	-	-	-	-	2,319	(2,319)	N/A
303 Convention Center of District Authority (5)	31,230	30,580	-	30,580	30,580	36,734	(6,154)	-20%
Subtotal	\$ 1,733,212	\$ 1,647,822	\$ -	\$ 1,647,822	\$ 1,647,822	\$ 1,591,619	\$ 56,203	N/A
Total Special Revenue Fund Expenditures	\$ 3,773,902	\$ 3,041,089	\$ -	\$ 2,581,958	\$ 2,581,958	\$ 2,923,185	\$ (341,227)	-13%

Footnotes

- (1) Agencies with budget in PRIFAS
- (2) Agencies with no Special Revenue Fund budget in PRIFAS (most of them related to component units with no cash flow visibility) and agency 17 where there is no visibility of budget distribution to
- (3) Budget considers only PRIFAS agencies and component units with full visibility.
- (4) Budget is computed based on annual budget allocated uniformly over each quarter.
- (5) Special Revenue data unavailable. The relevant schedules will be updated as information becomes available.